## LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

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## FISCAL IMPACT STATEMENT

LS 6774 NOTE PREPARED: Mar 23, 2006
BILL NUMBER: HB 1102 BILL AMENDED: Mar 14, 2006

**SUBJECT:** Local Government Matters.

FIRST AUTHOR: Rep. Ayres BILL STATUS: Enrolled

FIRST SPONSOR: Sen. C Lawson

FUNDS AFFECTED: X GENERAL IMPACT: State & Local

X DEDICATED FEDERAL

**Summary of Legislation:** This bill consists of the following provisions:

SBA Annual Reports: The bill specifies that the annual reports filed with the State Board of Accounts (SBA) by governmental units must show the business addresses of officers and employees. (Current law specifies only that the "addresses" must be included.)

County Auditor Notices: The bill provides that if a county auditor publishes a notice concerning a tax rate, tax levy, or budget of a political subdivision in the county and the notice contains an error or omission for which the county auditor is responsible: (1) the county auditor must publish (at the county auditor's expense) a notice containing the correct tax rate, tax levy, or budget as proposed or fixed by the political subdivision; (2) the Department of Local Government Finance (DLGF) may correct the error or omission at any time; and (3) the maximum amount to which the DLGF may increase the tax rate, tax levy, or budget is the amount originally fixed by the political subdivision and not the amount incorrectly published or omitted in the notice.

Property Tax Investment Deduction: The bill provides that certain specified facilities, such as golf courses, massage parlors, and racetracks, are not eligible for the "automatic abatement" for personal property. (Current law provides that these facilities are not eligible for the automatic abatement for real property.)

Recorder Fees: The bill amends the county recorder fee statute to provide that the cost of furnishing a page not larger than 8 ½ inches by 14 inches is \$1, regardless of whether or not the page is produced by a photographic process.

*Local Budgets:* The bill provides that a political subdivision has two weeks (rather than one week) to respond to the DLGF if the DLGF revises the political subdivision's budget, tax rate, or tax levy.

Local Rainy Day Fund Transfers: The bill allows transfers to the political subdivision's rainy day fund to be made at any time.

Township Borrowing Procedures: The bill provides that an appeal by a township board to borrow money to fund township assistance is made directly to the DLGF. The bill repeals provisions concerning appeals by townships to county commissioners and county councils for the borrowing of money for township assistance. The bill repeals provisions concerning county borrowing for township assistance. The bill repeals a provision authorizing the county fiscal body to levy property taxes and make an appropriation to advance money to a township for township assistance if the county commissioners determine that there will be insufficient money in the township assistance fund.

*Northwestern Indiana Regional Planning Commission*: The bill allows the Northwestern Indiana Regional Planning Commission to pay a claim or purchase order without obtaining a vendor's signature.

Local Fiscal Officer Mileage Reimbursement: It provides that a claim for reimbursement of mileage, meal, and lodging expenses to attend a State Board of Accounts conference may not be denied if the claim meets statutory requirements. This bill allows a municipality to adopt an ordinance providing for meal expense advances for a municipal employee who will be traveling on official business.

*Ordinance Violation Payments*: The bill increases from \$100 to \$250 the maximum amount that a violation's clerk may accept for payment of ordinance violations.

Local Public Works Projects: The bill provides that the amount that may be accepted shall be set by ordinance. The bill increases the cost threshold at which bids are required for certain political subdivisions under the local public works statute to \$50,000. The bill specifies that small towns and certain other political subdivisions can use the same process that third-class cities and large towns use involving requests for quotes when a public work project is estimated to cost at least \$25,000 and less than \$50,000.

*Municipal Matters*: The bill eliminates the requirement that a city legislative body hold its first regular meeting of the year at 7:30 p.m. on a Monday. The bill establishes a deadline of September 30 for a municipality to address property tax and budget matters and to set employee compensation for the following year.

Northwestern Indiana Regional Planning Commission: The bill provides that, beginning July 1, 2007, the trustee of each township in Lake, Porter, and LaPorte Counties shall appoint a member to the Northwestern Indiana Regional Planning Commission if the township: (1) has a population of at least 8,000; and (2) does not contain a municipality.

Northwest Indiana Transportation Study Commission: The bill reestablishes the Northwest Indiana Transportation Study Commission. (The existing Northwest Indiana Transportation Study Commission expired November 2, 2005.)

*Municipal Sewage Works:* The bill authorizes a municipality to establish a sewer improvement and extension fund and impose assessments to finance the construction, repair, or improvement of a sewage works. The bill provides that assessments are imposed and collected in the same manner as Barrett Law assessments.

Lake County and Porter County Regional Bus Authority: The bill adds the following two members to the board of the regional bus authority serving Lake County and Porter County: (1) One member appointed by the township trustee of the township containing the towns of Chesterton, Porter, Burns Harbor, and Dune Acres. (2) One member appointed jointly by the township trustees of Washington, Morgan, Pleasant, Boone, Union, Porter, Jackson, Liberty, and Pine Townships in Porter County. The bill deletes a provision specifying that members of the board from Porter County may not vote on certain issues unless Porter County makes payments to the authority.

*Newspaper Notices:* The bill changes the definition of "newspaper" for purposes of the statutes concerning publication of notices.

Township Board Salaries: The bill specifies that in a year in which there is not an election of members to the township board, the township board may by unanimous vote reduce the salaries of the members of the township board by any amount.

City Officer and Employee Compensation: The bill provides that compensation of city officers and employees may be increased by the mayor during the budget year for which the compensation has been fixed. (Current law allows the mayor to decrease compensation.)

Interlocal Cooperation Agreement Related to Economic Development Projects: The bill specifies certain actions that entities may take after entering into an interlocal cooperation agreement related to economic development projects.

Certain Towns Converting to City: The bill provides that in the case of a town that has a population of less than 10,000 and that changes into a city, the ordinance dividing the town into city legislative body districts may provide that: (1) the city shall be divided into three districts; and (2) the legislative body of the city is composed of three members elected from the districts and two at-large members.

Tax Sales: This bill deletes the \$25 limit on postage and publication costs that can be included in the minimum bid amount and provides that the price of property sold at a tax sale includes the greater of \$25 or the amount of the postage and publication costs. The bill replaces the term "county commissioners" with "county executive" in the tax sale statutes. It also provides that if a county executive disposes of real property, the property taxes collected for the real property in the first year the real property is subject to taxation after the year the real property is sold or otherwise conveyed shall be disbursed to the county executive that sold or otherwise conveyed the real property. The bill also provides that the disbursements to the county executive must be deposited in the county general fund, the redevelopment fund, the unsafe building fund, or the housing trust fund. It also specifies that this disbursement to the county executive terminates in the second year the item of real property is subject to taxation.

Certificates of Sale: The bill specifies that persons prohibited from purchasing property at a tax sale are also prohibited from purchasing certificates of sale. The bill provides that when real property is redeemed and the certificate of sale is surrendered to the county auditor, the purchaser of the certificate of sale or the purchaser's assignee is entitled to receive from the county an amount equal to: (1) the amount received by the county treasurer for redemption; minus (2) if the certificate of sale was sold for less than the minimum bid, an amount equal to the difference between the minimum bid and the amount for which the certificate was sold.

Unsafe Premises: The bill requires certain orders under the Unsafe Building Law to also be served on persons having a present possessory interest in the premises. It specifies that a person with a property interest in an unsafe premises who does not: (1) record an instrument reflecting the interest; or (2) provide to the enforcement authority the person's name and address, and the location of the unsafe premises; is deemed to consent to reasonable action taken under the Unsafe Building Law for which notice would be required and relinquishes a claim to notice. It prohibits persons who have violated the Unsafe Building Law from bidding at tax sales. The bill allows a hearing authority under the Unsafe Building Law to impose fines and additional civil penalties under certain circumstances. The bill increases the amount of a civil penalty that may be imposed by a court under the unsafe building law from \$1,000 to \$5,000. The bill provides that a hearing authority under the Unsafe Building Law may impose additional civil penalties if the hearing authority finds that: (1) significant work on the premises to comply with the original order has not been accomplished; and (2) the premises have a negative effect on property values or the quality of life of the surrounding area or the premises require the provision of services by local government in excess of the services required by ordinary properties. The bill allows a court to require a performance bond from a property owner if the property owner requests additional time to comply with an order under the Unsafe Building Law. It amends the notice requirements for certain actions under the Unsafe Building Law.

*Special Assessments:* The bill allows the civil penalties and fines to be collected under the special assessment procedures.

Delinquent Tax Payments: The bill provides that liens for special assessments have the same priority status as liens for property taxes. The bill increases the interest rate on delinquent tax payments made by mortgagees from 6% to 10% (the same rate applicable to tax sale purchasers). The bill specifies that real property for which any property taxes or special assessments are delinquent from the prior year's fall installment is eligible for tax sale if a county executive has certified to the county auditor that the real property is vacant or abandoned. The bill specifies that this property must be offered for sale in a different phase of the tax sale or on a different day of the tax sale than the phase or day at which other real property is offered for sale. The bill retains current law (property is eligible for tax sale if taxes or special assessments from the prior year's spring installment are delinquent) for all other real property. The bill provides that the statutes prohibiting certain persons from bidding at a tax sale do not prohibit the owner of a tract that is offered at a tax sale from bidding on that tract. The bill allows all counties to use a provision that currently allows only Marion County to designate certain delinquent properties for acquisition.

The bill provides an alternate date (51 days after the tax payment is due) by which the county treasurer may certify to the county auditor the list of property for which taxes are delinquent. The bill specifies that a tax sale of a tract or item of real property must be made not later than 171 days after the list containing the tract or item of real property is certified to the county auditor.

Forfeiture: The bill provides that a sale to an ineligible bidder is subject to forfeiture, based on the determination of the county treasurer. The bill provides that in the event of forfeiture, the amount of the bid will be applied to the amounts owed by the ineligible bidder and a certificate for the property shall be issued to the county executive. The bill provides that in the case of a tax sale purchase that may be forfeited because the purchaser owes delinquent taxes or assessments, the county treasurer must notify the person in writing that the sale is subject to forfeiture if the person does not pay the amounts that the person owes within 30 days of the notice.

No Second Tax Sales: The bill repeals a provision authorizing a second tax sale. This bill provides that

property not sold at the single tax sale shall be transferred to the county executive (or the metropolitan development commission, in the case of Marion County).

*Redevelopment:* The bill allows the county executive or metropolitan development commission to hold, manage, maintain, use, convey, or dispose for any redevelopment purposes those properties not sold for the minimum bid. The bill gives redevelopment commissions and the metropolitan redevelopment commission additional powers concerning the disposition of tax sale properties.

Local Traffic Investigations: The bill requires the local authority to perform an engineering and traffic investigation before making certain speed limit changes inside and outside of an urban district. The bill provides that a local authority does not have to perform an engineering and traffic investigation to determine the proper maximum speed for local streets in an urban district if the local authority determines that the proper maximum speed in the urban district is not less than 25 miles per hour.

Other Changes: The bill makes other changes concerning local government.

Effective Date: January 1, 2006 (retroactive); Upon passage; July 1, 2006; January 1, 2007.

Explanation of State Expenditures: County Auditor Notices: Currently, if a county auditor publishes a notice containing an error or omission related to a tax rate, tax levy, or budget of a political subdivision in the county, the taxing unit has ten days from the date of publication in which to file a statement with the DLGF to initiate an appeal. This provision will allow the DLGF to correct such an error or omission at any time. Removing the ten-day limit could potentially lead to the initiation of more appeals and increase the administrative work load of the DLGF. The DLGF should be able to implement this provision given its existing level of resources.

Northwest Indiana Transportation Study Commission: The bill would reestablish the 14-member Northwest Indiana Transportation Study Commission, which would consist of 12 legislators and 2 lay members. The Commission would operate under the policies governing study committees adopted by the Legislative Council. Legislative Council resolutions in the past have established budgets for interim study committees in the amount of \$9,500 per interim for committees with fewer than 16 members. The fund affected is the state General Fund.

The Commission would be charged to do the following:

- (1) monitor the development of commuter transportation and rail service in the Lowell-Chicago and Valparaiso-Chicago corridors;
- (2) study all aspects of regional mass transportation and road and highway needs in Lake County, Porter County, LaPorte County, St. Joseph County, and Elkhart County;
- (3) study northwest Indiana transportation, infrastructure, and economic development issues; and
- (4) study other topics as assigned by the Legislative Council.

The Commission would submit in an electronic format a final report of the Commission's findings and recommendations to the Legislative Council before November 1, 2009. The Commission would expire November 2, 2009.

Interlocal Cooperation Agreement Related to Economic Development Projects: State expenditures could potentially be impacted under future interlocal agreements that would be allowed under this provision for

certain economic development projects. Under current law, state entities may enter into interlocal agreements with federal, state, or local governmental entities and other state entities outside of Indiana. (See *Explanation of Local Expenditures*.)

**Explanation of State Revenues:** *Ordinance Violation Payments:* This provision could result in the loss of revenue to state funds of \$36,000 to \$74,000.

During CY 2004, 21 counties with trial courts and 28 city and town courts reported having ordinance violations bureaus. Assuming that no new ordinance violation's bureaus would be established as a result of this proposal, between 400 and 2,000 cases that were disposed through either bench dispositions or guilty plea admissions in 2004 could be disposed in local ordinance bureaus.

Local ordinance violations can be disposed when filed in either trial courts or city or town courts. The 2004 Judicial Report indicates the following for dispositions of local ordinance violations in trial courts and city and town courts.

Counties and Municipalities in Which Local Ordinance Violations Cases Were Disposed by Violations Bureaus in CY 2004				
	Number with Local Ordinance Violations Bureaus	Cases Disposed in Local Ordinance Violations Bureaus	Cases Disposed by Either Bench Disposition or by Guilty Plea or Admission	
Trial Courts	21	33,332	2,048	
City and Town Courts	28	6,600	1,999	

Cases disposed through local ordinance violations bureaus are not subject to the following fees under IC 33-37-4-2.

Fees Deposited in the State Funds				
General Fund	Trial Courts	City and Town Courts		
Infraction or Ordinance Violations Fee	\$49	\$38.50		
Public Defense Administration Fee	\$3	\$3		
Judicial Insurance Adjustment Fee	\$1	\$1		
Judicial Salaries Fee	\$15	\$15		
DNA Sample Processing Fee	\$1	\$1		
Court Administration Fee	<u>\$2</u>	<u>\$2</u>		
Total in State General Fund	\$71	\$61		
State User Fee Fund				
Automated Record Keeping Fee	<u>\$7</u>	<u>\$7</u>		
Total Fees	<u>\$78</u>	<u>\$68</u>		

Consequently, a revenue loss would occur to both the state General Fund and the State User Fee Fund if more cases are exempt from these fees. The loss depends on the number of courts that use local ordinance violations bureaus for disposing cases and how many cases that are now disposed through court appearances would now be exempt because the civil penalty is greater than \$100 and less than \$250. These are both unknown factors.

For this analysis, it is assumed that:

- 1. no new local ordinance violations bureaus will be established; and
- 2. that between 12.5% and 25% of these cases disposed in 2004 through either a bench disposition or a guilty plea or admission could instead be disposed in a local ordinance violations bureau.

If more local ordinance violations bureaus are established, then a greater revenue loss could occur.

Based on this assumption, state revenue loss is calculated to be between \$36,000 and \$74,000.

Estimated Revenue Loss if 12.5% to 25% of Cases				
are Shifted to Local Ordinance Violations Bureaus				
	Potential Number   Total   Percent of Cases			of Cases
Type of Court	of Cases	Fee	at 25%	at 50%
Trial Courts	2048	\$78	\$19,968	\$39,936
City and Town Courts	1999	\$68	\$16,992	\$33,983
Total Revenue Loss			\$36,960	\$73,920

Explanation of Local Expenditures: County Auditor Notices: In the event that a county auditor publishes a notice containing an error or omission related to a tax rate, levy, or budget of a taxing unit in the county, the bill would require the county to publish, at county expense, a corrected notice containing the rate, levy, or budget as proposed or fixed by the taxing unit. This bill also requires the county to hold harmless the political subdivision from any loss of revenue that results from certain publication errors or omissions. County expenses could potentially increase under this provision.

Northwestern Indiana Regional Planning Commission: Requiring the Northwestern Indiana Regional Planning Commission to follow the same general claim payment policies as the state could affect local expenditures if following state policies were to have an impact on the timing of the payment which could then have an impact on the expense. The impact to local expenditures is indeterminable and will depend on existing local policies.

Local Fiscal Officer Mileage Reimbursement: This provision of the bill is intended to clarify that mileage shall be reimbursed for attending conferences of the State Board of Accounts. The fiscal impact is dependent on the number of local units that have interpreted the reimbursement to be optional, how often reimbursements are required to be paid, and the amount of such reimbursements.

Public Works Projects: By increasing the cost threshold of public works projects that do not require political subdivisions to receive bids or quotes, this provision has the potential of reducing project costs. The potential reduction in cost could result from a political subdivision's decision to purchase its own materials and have its own workforce carry out a project using its own or leased equipment. This provision affects public works projects costing less than \$50,000 in certain political subdivisions as specified in the bill. (Under current law, the threshold for these subdivisions is \$25,000.)

Local Rainy Day Fund Transfers: Under the bill, a political subdivision would be able to transfer money to their rainy day funds at any time during the subdivision's fiscal year. Under current law, transfers may only be made after the last day of the fiscal year and before March 1 of the following calendar year. The impact of this provision to subdivision expenditures would depend on local action.

Municipal Matters: Under current law, the city executive must fix the budget, levy, and compensation of each appointive officer, deputy, and other employee of the city. Compensation must be fixed before September 20 for a third-class city and September 30 for a second-class city. The proposal changes the third-class deadline to September 30. The bill also provides that the compensation of a town officer must be fixed before October 1 of each year for the ensuing budget year. Under current law, no deadline is specified. The above provisions should have no significant fiscal impact.

Northwestern Indiana Regional Planning Commission: The provision would increase local expenditures. The exact amount of additional expenditures would depend on the number of new members appointed to the Commission. Under current law, members of the Commission serve without salary but may be reimbursed for expenses incurred in the performance of their duties.

Lake County and Porter County Regional Bus Authority: The bill adds two members to the Regional Bus Authority of Lake and Porter Counties. The provision will increase expenditures from Lake and Porter County general funds. Under current law, members are allowed mileage and duty expenses. (Lake County members are allowed to receive mileage reimbursement under state employee travel guidelines or as designated under county ordinance.)

Township Board Salaries: Were a township board to elect to reduce board salaries, there would be a savings to township funds, which could be reallocated for other approved uses.

City Officer and Employee Compensation: Under current law, a city executive each year sets compensation of city officials and employees, subject to the approval of the city legislative body. Current law also allows either the city legislative body or the executive to reduce compensation after the budget year starts; however, they cannot raise compensation. The bill would allow a city executive to increase as well as reduce employee compensation during the budget year. The impact of this provision to local expenditures would depend on executive action.

Interlocal Cooperation Agreement Related to Economic Development Projects: Under this provision, a federal, state, or local unit of government would be able to transfer: appropriated funds (derived from any source), property, or provide personal services or facilities to one or more governmental entities in an interlocal agreement, a department of redevelopment, a department of metropolitan development, a port authority, an airport authority, a regional development authority, or a regional transportation authority.

Transfers listed above would be allowed under this provision for economic development projects including projects currently allowed under County Economic Development Income Tax (CEDIT) law, transportation services and infrastructure, or hotel construction and development.

Current law allows for a governmental entity in an interlocal agreement to appropriate funds and provide personnel, services, and facilities to carry out the agreement.

The impact of this provision to local expenditures would depend on local action.

Tax Sales, Certificates of Sale, Special Assessments, & Delinquent Tax Payments: There could be an increase in administrative costs of an indeterminable amount under these provisions. However, local units of government should be able to cover those additional costs given their existing resources.

Local Traffic Investigations: This provision could reduce investigation expenditures by local authorities (county, municipal, or other local entities with authority to adopt local police regulations) for certain roads and speed limits as specified in the bill.

**Explanation of Local Revenues:** *Ordinance Violation Payments:* This provision could result in a revenue loss of between \$17,000 and \$34,000.

Four fees that are charged for local ordinance violations would not be paid if a case is disposed through a local ordinance violations bureau. A portion of the ordinance violations fee is deposited in the local general fund, while three fees are deposited in dedicated funds in counties and municipalities.

Fees Deposited in the County and Municipal Funds				
Local General Fund	Trial Courts	City/Town Courts		
Infraction or Ordinance Violations Fee	\$21	\$31.50		
Dedicated Funds:				
Law Enforcement Continuing Education Fee	\$3	\$3		
Jury Fee	\$2	\$2		
Document Storage Fee	\$2	\$2		
Total in All County and Municipal Funds	<u>\$28</u>	<u>\$39</u>		

Using the same assumptions used for calculating the state revenue loss, the following table shows that the potential lost revenue for counties and municipalities would be between \$17,000 and \$34,000.

Estimated Revenue Loss if 12.5% to 25% of Cases				
are Shifted to Local Ordinance Violations Bureaus				
	Potential Number	Total	Percent	of Cases
Type of Court	of Cases	Fee	at 12.5%	at 25%
Trial Courts	2,048	<u>Fee</u> \$28	\$7,168	\$14,336
City and Town Courts	1,999	\$39	\$9,745	\$19,490
Total Revenue Loss			\$16,913	\$33,827

County Auditor Notices: Removing the ten-day limit on initiating an appeal with the DLGF should make it easier for a taxing unit to correct errors and omissions in notices related to the tax rate, tax levy, or budget of a political subdivision.

Municipal Sewage Works: Under the bill, a municipality would be able to establish a sewer improvement and extension fund. The municipality would be able to deposit into the fund special assessments, appropriations from the municipal general fund, and taxes levied for the construction, repair, extension, or improvement of a sewage works. The bill provides that an assessment must be imposed and collected in the same manner as provided in street and sewer improvement statutes. Assessment payment periods would not be allowed to

exceed 20 years. The impact of this bill to local revenues would be dependent on local action.

Local Budgets: Under existing law, after the DLGF proposes adjustments to a unit's levy or tax rate, the unit has one week to specify how the unit will make the reductions in the amount budgeted by fund. The DLGF must then make the reductions as specified by the unit. The bill provides that (1) the unit has two weeks to respond and (2) the DLGF would only be required to consider the taxing unit's specifications. The DLGF would then deliver a final decision to the taxing unit. The response may include budget reductions, reallocation of levies, a revision in the amount of miscellaneous revenues, and further review of any other item which the DLGF might be in error. This provision could result in more latitude for local units in responding to budget reductions proposed by the DLGF. The specific impact is indeterminable.

Township Borrowing Procedures: This provision changes township borrowing procedures for the Poor Relief program. Under current law, if a township is required to make an emergency loan for purposes other than Poor Relief, the township board must approve the loan, publish notice of the loan approval, and then obtain the approval of the DLGF. However, for situations involving Poor Relief, the township must request of the county to borrow or provide the money. If the county refuses, the township must go before the DLGF. This bill removes the county from the borrowing process so that borrowing for Poor Relief is done in the same manner as other township borrowing.

*Property Tax Investment Deduction:* Under current law, the increase in AV from certain real and personal property additions may qualify for property tax deductions over a period of three years, if the property owner creates or retains jobs because of the project. The deduction applies to property that is first assessed on March 1 of 2006, 2007, 2008, or 2009.

This bill would exclude personal property located in the following facilities: golf courses, country clubs, massage parlors, tennis clubs, racetracks, package liquor stores, residential property unless it is low income or in a residentially distressed area, or facilities for skating, racquet sport, hot tubs, suntans, retail food and beverage sales, automobile sales or service, or other retail facilities. These facilities may not receive real property abatements under current law. The change would be retroactive and would apply to the March 1, 2006, assessment date.

*Tax Sales:* Certain provisions of the bill may allow for additional revenue to be generated from tax sales. The above provisions may increase revenues to local units. The specific impact is indeterminable.

Certificates of Sale: The specific impact of this provision would depend on how much real property is redeemed when a certificate of sale is surrendered to the county auditor. A county would have to pay the purchaser an amount equal to: the redemption amount received by a county treasurer less the difference between a minimum bid on the property and the amount for which the certificate was sold.

*Unsafe Premises:* A hearing authority would be allowed under the Unsafe Building Law to impose fines and additional civil penalties under certain circumstances. The amount of a civil penalty that may be imposed by a court under the Unsafe Building Law would increase from \$1,000 to \$5,000. Any additional penalties awarded would depend on trial courts.

*Special Assessments:* The bill allows the civil penalties and fines to be collected under the special assessment procedures. The amount of penalties or fines assessed would depend on local action.

<u>State Agencies Affected:</u> State Governmental Agencies; Department of Local Government Finance; Legislative Services Agency; Legislative Council.

<u>Local Agencies Affected:</u> Counties, cities, towns; Northwest Indiana Regional Planning Commission; Municipal utilities; Northwestern Indiana Regional Planning Commission; Lake County and Porter County Regional Bus Authority; Township boards.

<u>Information Sources:</u> Bob Harris, DLGF; *Indiana Judicial Report 2004*.

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